

Dialog Search:

31/12/2007 : 10:28

S/N 09/930,913

Connecting via Winsock to Dialog

Logging in to Dialog

Trying 31060000009998...Open

DIALOG INFORMATION SERVICES

PLEASE LOGON:

ENTER PASSWORD:

Welcome to DIALOG

Dialog level 05.20.01D

Last logoff: 06dec07 09:17:10

Logon file405 31dec07 10:18:07

*** ANNOUNCEMENTS ***

NEW FILES RELEASED

***BIOSIS Previews Archive (File 552)

***BIOSIS Previews 1969-2007 (File 525)

***Trademarkscan - South Korea (File 655)

RESUMED UPDATING

***File 141, Reader's Guide Abstracts

RELOADS COMPLETED

***Files 72 & 73, EMBASE

***Files 340, 341 & 942, CLAIMS/U.S. Patents - 2006 reload now online

NEWS

Chemical Structure Searching now available in Prous Science Drug Data Report (F452), Prous Science Drugs of the Future (F453), IMS R&D Focus (F445/955), Pharmaprojects (F128/928), Beilstein Facts (F390), Derwent Chemistry Resource (F355) and Index Chemicus (File 302).

>>>For the latest news about Dialog products, services, content<<<

>>>and events, please visit What's New from Dialog at <<<

>>><http://www.dialog.com/whatsnew/>. You can find news about<<<

>>>a specific database by entering HELP NEWS <file number>.<<<

FTEXT1 is set ON as an alias for 15,9,275,621,636,16,160,148

FTEXT2 is set ON as an alias for 610,810,476,471,624,634,20,608

BIB1 is set ON as an alias for 139,35,583,65,2,144,233,474,475,99

SUB35 is set ON as an alias for 625,268,626,267

HIGHLIGHT set on as '*'

DETAIL set off

POSTINGS set ON

KWIC is set to 50.

* * *

SYSTEM:HOME

Cost is in DialUnits

Menu System II: D2 version 1.8.0 term=ASCII

*** DIALOG HOMEBASE(SM) Main Menu ***

Information:

1. Announcements (new files, reloads, etc.)
2. Database, Rates, & Command Descriptions
3. Help in Choosing Databases for Your Topic
4. Customer Services (telephone assistance, training, seminars, etc.)
5. Product Descriptions

Connections:

6. DIALOG(R) Document Delivery
7. Data Star(R)

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/H = Help

/L = Logoff

/NOMENU = Command Mode

Enter an option number to view information or to connect to an online service. Enter a BEGIN command plus a file number to search a database (e.g., B1 for ERIC).

? b 410

31dec07 10:18:08 User268132 Session D154.1
\$0.00 0.271 DialUnits FileHomeBase
\$0.00 Estimated cost FileHomeBase
\$0.00 Estimated cost this search
\$0.00 Estimated total session cost 0.271 DialUnits

File 410:Dialog Comm.-of-Interest Newsletters 2007 /Feb

(c) 2007 Dialog

Set Items Description

--- -----

? set hi ;set hi

HIGHLIGHT set on as ''

HIGHLIGHT set on as ''

? b ftext1 ftex2 bib1 sub35

>>>"FTEX2" is not a valid category or service name

>>> 233 does not exist

>>>1 of the specified files is not available

31dec07 10:18:36 User268132 Session D154.2
\$0.00 0.115 DialUnits File410
\$0.00 Estimated cost File410
\$0.11 TELNET
\$0.11 Estimated cost this search
\$0.11 Estimated total session cost 0.386 DialUnits

SYSTEM:OS - DIALOG OneSearch

File 15:ABI/Inform(R) 1971-2007/Dec 29

(c) 2007 ProQuest Info&Learning

File 9:Business & Industry(R) Jul/1994-2007/Dec 20

(c) 2007 The Gale Group

File 275:Gale Group Computer DB(TM) 1983-2007/Dec 25

(c) 2007 The Gale Group
 File 621:Gale Group New Prod.Annou.(R) 1985-2007/Dec 18
 (c) 2007 The Gale Group
 File 636:Gale Group Newsletter DB(TM) 1987-2007/Dec 25
 (c) 2007 The Gale Group
 File 16:Gale Group PROMT(R) 1990-2007/Dec 21
 (c) 2007 The Gale Group
 *File 16: Because of updating irregularities, the banner and the
 update (UD=) may vary.
 File 160:Gale Group PROMT(R) 1972-1989
 (c) 1999 The Gale Group
 File 148:Gale Group Trade & Industry DB 1976-2007/Dec 19
 (c)2007 The Gale Group
 *File 148: The CURRENT feature is not working in File 148.
 See HELP NEWS148.
 File 139:EconLit 1969-2007/Nov
 (c) 2007 American Economic Association
 File 35:Dissertation Abs Online 1861-2007/Oct
 (c) 2007 ProQuest Info&Learning
 File 583:Gale Group Globalbase(TM) 1986-2002/Dec 13
 (c) 2002 The Gale Group
 *File 583: This file is no longer updating as of 12-13-2002.
 File 65:Inside Conferences 1993-2007/Dec 31
 (c) 2007 BLDSC all rts. reserv.
 File 2:INSPEC 1898-2007/Dec W2
 (c) 2007 Institution of Electrical Engineers
 File 144:Pascal 1973-2007/Dec W2
 (c) 2007 INIST/CNRS
 File 474:New York Times Abs 1969-2007/Dec 29
 (c) 2007 The New York Times
 File 475:Wall Street Journal Abs 1973-2007/Dec 29
 (c) 2007 The New York Times
 File 99:Wilson Appl. Sci & Tech Abs 1983-2007/Oct
 (c) 2007 The HW Wilson Co.
 File 625:American Banker Publications 1981-2007/Dec 24
 (c) 2007 American Banker
 File 268:Banking Info Source 1981-2007/Dec W1
 (c) 2007 ProQuest Info&Learning
 File 626:Bond Buyer Full Text 1981-2007/Dec 24
 (c) 2007 Bond Buyer
 File 267:Finance & Banking Newsletters 2007/Dec 10
 (c) 2007 Dialog

Set Items Description

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? s (financ? ? (10n) structure) (s) (purchas? ? or procur? ?)

Processing

Processed 10 of 21 files ...

Completed processing all files

6741025 FINANC? ?

4895863 STRUCTURE

3190340 PURCHAS? ?

71906 PROCUR? ?

S1 432 (FINANC? ? (10N) STRUCTURE) (S). (PURCHAS? ? OR PROCUR? ?)

? s s1 and optim? ?

432 S1
57552 OPTIM? ?
S2 1 S1 AND OPTIM? ?
? s s1 and "real estate"
432 S1
51265 REAL ESTATE
S3 1 S1 AND "REAL ESTATE"
? t s3/3,k/1

3/3,K/1 (Item 1 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

02861710 701332911
The influence of family members on housing purchase and decisions
Levy, Deborah S; Lee, Christina Kwai-Choi
Journal of Property Investment & Finance v22n4/5 PP: 320-338 2004
ISSN: 1463-578X JRNL CODE: PRVF
WORD COUNT: 7875

...DESCRIPTORS: ***Real estate***
...TEXT: Past studies (e.g. Davis, 1971; Davis and Rigaux, 1974; Woodside and Motes, 1979; Assael, 1987) have noted that role specialisation occurs in many family ***purchase*** decisions. Husbands tend to specialise in instrumental roles, which means that he has most influence in decisions which are related to the functional (1) or economic aspects of the decision, e.g. maintenance, ***finance***, location, ***structure***. Wives, on the other hand, tend to take on expressive roles, which relate to the aesthetic and emotional needs of the family. Thus wives would...
? t s1/3,k/1-5

1/3,K/1 (Item 1 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

03270007 1287753321
Ship Mortgage and Vessel Arrest Laws in Mainland China, Hong Kong and Taiwan: A Comparative Analysis
Chan, Felix W H
Journal of American Academy of Business, Cambridge v11n2 PP: 118-123 Sep 2007
ISSN: 1540-1200 JRNL CODE: JAAB
WORD COUNT: 5110

...TEXT: and Offshore Ship Financing Arrangements in Mainland China

The introduction of laws on ship mortgages and registration were prompted by the China's need to purchase more vessels and obtain shipping finance through various finance structure such as equity, debt or charters that are consistent with international standards. In fact, most major shipping companies in China expand their fleets by adopting...

1/3,K/2 (Item 2 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)

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03226840 1279186151

Housing the No-income Group: The role of Housing Finance in Alleviating Urban Poverty

Jorgensen, N O

Housing Finance International v21n3 PP: 37-40 Mar 2007

ISSN: 1534-8784 JRNL CODE: HFNT

WORD COUNT: 3721

...TEXT: such as Credit Unions, Cooperatives, etc. which can obtain funding from the formal sector. An alternative to holding a registered title as collateral is to structure the finance arrangement as a "tenant

purchase " contract i.e. the lender owns the house till the loan is paid off.

3. Planning

It is at the stage of land-use planning...

1/3,K/3 (Item 3 from file: 15)

DIALOG(R)File 15:ABI/Inform(R)

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03170256 1173720341

CEC: Putting power back into Zambia

Anonymous

Project Finance PP: 18-19 Nov 2006

ISSN: 1350-2700 JRNL CODE: PFIN

WORD COUNT: 1106

...TEXT: favourable support from the government and other regulatory bodies.

In late 2004, a group of local Zambian businessmen approached the sellers with an offer to ***purchase*** their combined 77% stake in the business. The group included experienced engineers who had a long track record of running power assets in Zambia. Standard Bank as financial adviser engineered a leveraged buyout with a combination of mezzanine finance, quasi equity and sponsor equity. The acquisition deal ***structure*** is presented below:

Zambian Energy Corporation (Ireland) Limited ("ZECI") purchased the entire share capital of Cinergy Zambia B.V. and National Grid Zambia B.V...

1/3,K/4 (Item 4 from file: 15)

DIALOG(R)File 15:ABI/Inform(R)

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03165666 1017921971

Relationships are the core value for organisations: A practitioner perspective

Phillips, David

Corporate Communications vllnl PP: 34-42 2006
ISSN: 1356-3289 JRNL CODE: CCMM
WORD COUNT: 3994

...TEXT: re-allocation of expenditure allowed to another department or process for distribution (e.g. capital items bought on a lease agreement compared to an outright ***purchase***). These complexities can be extensive and are part of the modern financial structure of companies and other organisations.

In this structure the Finance Director or CFO is not responsible for expenditure. It is the departmental manager who has responsibility for agreeing contracts to derive performance for an agreed ...

1/3,K/5 (Item 5 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2007 ProQuest Info&Learning. All rts. reserv.

03107739 1086683611
Monetization Financing
Wilson, Fred; Marrin, David
Secured Lender v62n4 PP: 28, 30-32, 34-35 Jul/Aug 2006
ISSN: 0888-255X JRNL CODE: SCL
WORD COUNT: 3771

...TEXT: agreements, deferred compensation contracts and endorsement-deal revenue streams,) the fixed bank interest rates and flexibility provided by monetization financing typically provide a more competitive structure than other financing companies attempting to finance similar transactions. For example, companies that provide lump-sum funding of lawsuit settlements, lottery winnings, etc. However, the industry market rate for such fundings to...

...buyers to participate in bidding, and buyers are more willing to raise their offers without the pressure of having to pay all cash upfront.

Equipment finance: The structure and requirements for collateral and repayment of monetization finance differs from equipment leasing and other traditional equipment finance channels. Monetization finance provides powerful access to funds, and can be used advantageously by either sellers or the buyers of equipment. To the seller, availability of monetization financing basically makes the equipment ***purchase*** by the buyer easier from several perspectives. More product may be able to be purchased, and certain purchases may be undertaken that may not have occurred through more restrictive traditional equipment finance channels. For the buyer wanting to ***purchase*** big-ticket equipment, this financing provides certain attendant advantages. These advantages include extended repayment terms and no limitations on the amount of the financing due...

? s (leas??? or rent???) and s1

4749791 LEAS???

995232 RENT???

432 S1

S4 211 (LEAS??? OR RENT???) AND S1
 ? s s4 not py>20010815

Processing

Processed 10 of 21 files ...

Completed processing all files

211 S4

29375494 PY>20010815

S5 133 S4 NOT PY>20010815

? ds

Set	Items	Postings	Description
S1	432	1310	(FINANC? ? (10N) STRUCTURE) (S) (PURCHAS? ? OR - PROCUR? ?)
S2	1	3	S1 AND OPTIM? ?
S3	1	4	S1 AND "REAL ESTATE"
S4	211	2751	(LEAS??? OR RENT???) AND S1
S5	133	1855	S4 NOT PY>20010815

? t s5/3,k/all

5/3,K/1 (Item 1 from file: 15)
 DIALOG(R)File 15:ABI/Inform(R)
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02155071 71440784

The second wave

Panko, Ron

Best's Review v101n12 PP: 47-51 Apr 2001

ISSN: 1527-5914 JRNL CODE: BRVA

WORD COUNT: 2341

...TEXT: When Commissioner Karen L. Suter deems the application complete, Prudential will mail information and voting materials to about 11 million policyholders. Under state law, at ***least*** 1 million will have to vote, and conversion must be approved by at least two-thirds of those who vote.

Prudential expected to submit its plan in mid-February, begin mailings to policyholders in April and have its public...billion acquisition of BT Australia. "Without MHC, we wouldn't have been able to make it," he said. "We couldn't have raised debt to finance that purchase without it. It has been a very useful ***structure*** It also provided Principal the necessary structure to form a banking subsidiary, he said.

The holding company gave Principal the ability to "unstack" its subsidiaries...

5/3,K/2 (Item 2 from file: 15)
 DIALOG(R)File 15:ABI/Inform(R)
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02155070 71440763

Q&A: A new model for managing risk

Bowers, Barbara

Best's Review v101n12 PP: 43-45 Apr 2001

ISSN: 1527-5914 JRNL CODE: BRVA

WORD COUNT: 4319

...TEXT: your capital, then it speaks to being able to make it through the recession intact. Part of the tactic here is to be able to ***rent*** or use somebody else's balance sheet. And that's what insurance is all about-why put your own hardearned capital in the bank, waiting...When Commissioner Karen L. Suter deems the application complete, Prudential will mail information and voting materials to about 11 million policyholders. Under state law, at least 1 million will have to vote, and conversion must be approved by at ***least*** two-thirds of those who vote.

Prudential expected to submit its plan in mid-February, begin mailings to policyholders in April and have its public...billion acquisition of BT Australia. "Without MHC, we wouldn't have been able to make it," he said. "We couldn't have raised debt to finance that purchase without it. It has been a very useful. ***structure*** It also provided Principal the necessary structure to form a banking subsidiary, he said.

The holding company gave Principal the ability to "unstack" its subsidiaries...

5/3,K/3 (Item 3 from file: 15)
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02145553 69894593
Find your partners
Jakolev, John
CA Magazine v134n2 PP: 37-38 Mar 2001
ISSN: 0317-6878 JRNL CODE: CCA
WORD COUNT: 1802

...DESCRIPTORS: ***Leasing***

...ABSTRACT: Tax Act does not define a "partnership" - although it outlines the income tax consequences if one exists. For partnerships formed to own assets that are leased to Canadian companies, the allocation of income and loss between partners is governed by the partnership agreement, as well as such things as whether or not the maximum capital cost allowance and reserves are to be claimed for prepaid ***rent***. Once again, however, the act is silent in this regard - although there are specific anti-avoidance rules that come into play where such allocations are...
TEXT: Evolving market conditions and tax legislation set a challenging pace for partnerships formed to own assets that are then leased to Canadian companies

US cross-border inbound synthetic lease structure

The Income Tax Act does not define a "partnership" - although it outlines the income tax consequences if one exists. For example, paragraph 102 (1...

...deeming rule is required to deem the partnership to be a person for purposes of the act.

For partnerships formed to own assets that are leased to Canadian companies, the allocation of income and loss between partners is governed by the partnership agreement, as well as such things as whether or not the maximum capital cost allowance (CCA) and reserves are to be claimed for prepaid ***rent***. Once again, however, the act is silent in this regard -- although there are specific anti-avoidance rules that come into play where such allocations are...

...The partner's ITCs at the end of the taxation year include the portion that may be considered reasonably allocable to the partner. Rules for ***leasing***. Certain tax rules affect the present value benefit of the CCA to a lessor. Here, the maximum CCA that may be claimed is basically limited to the net leasing income derived from ***leasing*** property. Income for this purpose is computed without regard to paragraph 20(1)(a) so that the recapture from leasing properties is included in income but the terminal losses are excluded. The restriction doesn't apply, though, if the taxpayer is a corporation whose principal business throughout the particular taxation year is leasing (that is, not less than 90% of its gross revenue is from ***leasing*** property). Such a corporation is seen as a principal business leasing corporation (PBLC). Where a partnership ***leases*** the property, relief from the CCA restriction is possible only if each partner is a separate PBLC through a particular year as defined in regulation 1100(16) of the act.

As a result of this limitation, leasing is often done through a subsidiary that is capitalized by its parent with equity. A PBLC leasing subsidiary has no restriction in the CCA it may claim; also, its net income is enhanced by virtue of the fact that interest expense is claimed at the parent level on its borrowing to subscribe to common shares of the leasing subsidiary, rather than at the leasing subsidiary level. Where tapping into the tax capacity of several companies is desired, a partnership of ***leasing*** subsidiaries could be formed.

Specified ***leasing*** property. All taxpayers, whether they are PBLCs or not, are subject to the specified leasing property (SLP) rules under subsection 1100 (1.1) of the regulations. These rules force the lessor to treat the transaction like a loan and limit...

...the portion of the payment regarded as a payment of principal and the CCA that would have been deductible had the asset not been specified ***leasing*** property. Also, the CCA calculation is made on a cumulative basis for each property. The principal amount of the loan is equal to the property's fair market value at the beginning of the ***lease***. Interest is computed at a "prescribed rate" in effect at the time of the lease. The regulations stipulate that payments be applied first to interest, with the remainder to principal.

Because of Canada's specified leasing property rules, most lessor financing for SLP items (such as aircraft, turbines, telecommunication equipment, oil and gas equipment, manufacturing equipment and locomotives) originates in the United States, where financing usually takes the form of a "synthetic ***lease***" or a cross-border conditional sale agreement. The Canadian domestic leasing market for lessors tends to focus on

"exempt property," such as automobiles, railcars, tractors and trailers designed for highway use. Leveraged *****leases***** are possible for such assets where the Canadian lessor would lease to a foreign-based entity.

16.1 Elections. Rather than deduct *****rent***** payments, ...election where the lessor is a partnership, even though the partnership is not a "taxpayer" as outlined in the preamble to the section.

Cross-border *****leasing*****. One main impediment to cross-border leasing is that Canadian withholding tax often applies where *****rent***** is paid by the Canadian lessee to a non-resident. Where withholding tax applies to the gross rent, such a lease will not be economical to the parties involved. Certain payments of *****rent***** are exempt from withholding tax, such as payments to US residents on aircraft and software.

A common solution to this issue (where US tax capacity...

...used) is to have the US entity form a Nova Scotia Unlimited Liability Company (NSULC) and become the tax owner of the equipment to be *****leased*****. (For more on this topic, see "NSULCs: Made in Nova Scotia," by Debra A. Moses, CAmagazine, January/February 2000, page 37.) If the NSULC is the lessor, the withholding tax issue is solved since the lease payment from the Canadian lessee is from one Canadian taxpayer to another. As the NSULC is a disregarded entity for US tax purposes, depreciation benefits...

...a joint 16.1 election can be filed by the NSULC as lessor and the Canadian lessee if the requirements are otherwise met.

A synthetic lease, sometimes referred to as an off-balance-sheet loan, is another type of cross-border inbound US leasing structure used for tangible SLP assets. The Canadian *****lease***** is structured so that it qualifies as an operating lease for accounting and tax purposes but, through the election, is treated as an asset purchase for income tax purposes. Typically, this *****structure***** is used to finance "non-exempt" assets that are strategically important to the borrower (the end user of the asset).

The Canadian cross-border leverage lease market is generally limited to exempt property, such as railcars and computer software. Many aircraft deals are structured as synthetic leases, particularly when an off-balance-sheet treatment is desired by the airline. In order to mitigate capital tax, the Canadian lessor will often securitize its lease income streams to pay down any debt used to finance the acquisition of *****leasing***** assets.

Lease-in lease-out (LILO) structures can make use of Canadian tax capacity where the Canadian head-lease payments are exempt from withholding tax (for example, the *****leased***** asset is not used here). LILO transactions are not subject to the restrictive SLP and PBLIC rules for leasing since the deduction claimed in Canada is prepaid rent rather than depreciation. Thought should also be given to structuring the *****leases***** so that the matchable expenditure rules of Section 18.1 do not

apply.

Foreign debt borrowings. Canada Customs and Revenue Agency has indicated that interest...

...such as partnerships, trusts and the Canadian branches of non-resident corporations, all of which are used to circumvent the application of the present rules.

Leasing rules, as they apply to partnerships, have many subtleties - all of which require careful consideration if Canadian partners want to benefit from a reduced income...

5/3,K/4 (Item 4 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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02138053 69790392
In my view: The end of C&I lending
Macaulay, John T
American Bankers Association. ABA Banking Journal. v93n2 PP: 56-58 Feb 2001
ISSN: 0194-5947 JRNL CODE: BNK
WORD COUNT: 1281

ABSTRACT: The structure of commercial finance is about to change dramatically. In the place of the traditional "bank-centered" model, where institutions call the shots about who get loans and who...

...It is also becoming clear that the marketplace solutions we have seen to date - wherein a buyer applies for a loan at the point of purchase from a portfolio of participating lenders - are neither fundamental nor compelling.

...TEXT: D&B, Fair Isaac, Moody's and S&P-are all likely competitors, as are several industry-specific credit vehicles.

Billing and Payment Services: At least a dozen venture-funded companies (among them well-backed start-ups like Aceva, TradeCard, eTime Capital, BillingZone, and Derivion) are delivering various elements, including third...

5/3,K/5 (Item 5 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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02077645 62723732
Main changes in the financial structure of the Euro-zone since the introduction of the Euro
Santillan, Javier; Van Rixtel, Adrian; Marques, David
Financial Market Trends n76 PP: 109-130 Jul 2000
ISSN: 0378-651X JRNL CODE: FMT
WORD COUNT: 6864